

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Rising Sun-Ohio Co Com (6080)

Rising Sun-Ohio Co Com (6080)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$2,798,455	\$2,717,650	\$2,796,998	\$2,590,229	-2%	-7%
Noncertified Salaries (120)	\$364,849	\$326,485	\$366,343	\$374,140	1%	2%
Group Health Insurance (222)	\$409,157	\$385,231	\$385,107	\$364,534	-3%	-5%
Dues and Fees (810)	\$415,582	\$140,476	\$287,376	\$315,174	-7%	10%
Computer Hardware (741)	\$1,671	\$15,262	\$30,709	\$262,403	254%	> 500%
Operational Supplies (611)	\$292,215	\$471,536	\$330,831	\$209,534	-8%	-37%
Food Purchases (614)	\$0	\$0	\$114,736	\$190,270	N/A	66%
Social Security-Certified Employee Retirement (212)	\$205,667	\$191,160	\$199,806	\$180,908	-3%	-9%
Teacher Retirement Fund, After 7-1-95 (216)	\$98,568	\$148,204	\$188,359	\$158,837	13%	-16%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$40,321	\$47,500	\$113,563	N/A	139%
Textbooks (630)	\$40,829	\$180,661	\$20,397	\$85,326	20%	318%
Other Employee Benefits (241 to 290)	\$42,658	\$65,454	\$73,357	\$71,740	14%	-2%
Public Employees Retirement Fund (214)	\$19,456	\$28,085	\$39,175	\$40,171	20%	3%
Pre-2008 object code - temporary salaries (header) (130)	\$36,215	\$48,724	\$49,200	\$37,223	1%	-24%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$37,135	\$44,713	\$53,165	\$34,060	-2%	-36%
Social Security-Noncertified Employee Retirement (211)	\$27,203	\$25,941	\$28,822	\$28,393	1%	-1%
Licensed Employees Temporary Salaries (135)	\$41,872	\$24,564	\$25,886	\$26,331	-11%	2%
Connectivity (744)	\$5,365	\$6,158	\$15,342	\$23,836	45%	55%
Workers Compensation Insurance (225)	\$28,951	\$29,028	\$24,970	\$20,796	-8%	-17%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$19,236	\$8,834	\$21,164	\$16,686	-3%	-21%
Travel (580)	\$4,993	\$32,075	\$7,084	\$12,772	26%	80%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$10,460	\$9,981	\$10,115	\$9,801	-2%	-3%
Group Life Insurance (221)	\$10,149	\$7,984	\$7,868	\$9,068	-3%	15%
Equipment (730)	\$300	\$793	\$5,939	\$8,495	131%	43%
Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$0	\$0	\$0	\$6,080	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$6,758	\$17,678	\$18,736	\$5,264	-6%	-72%
Library Books (640)	\$3,689	\$4,430	\$5,755	\$3,889	1%	-32%
Purchased Professional and Technical Pupil Services (313)	\$0	\$816	\$124	\$2,216	N/A	> 500%
Severance/Early Retirement Pay (213)	\$120,485	\$46,225	\$74,660	\$1,250	-68%	-98%
Postage and Postage Machine Rental (532)	\$0	\$230	\$0	\$200	N/A	N/A
Periodicals (650)	\$962	\$0	\$0	\$39	-55%	N/A
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$1,120	\$0	N/A	-100%
Other purchased property services (490 to 499)	\$145,605	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$741	\$0	N/A	-100%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$1,549	\$0	\$0	\$0	-100%	N/A

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Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$0	\$25,429	\$0	N/A	-100%
Nonlicensed Employees Temporary Salaries (136)	\$9,980	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$0	\$5	\$0	\$0	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$0	\$47,392	\$3,500	\$0	N/A	-100%
Purchased Property Services; Repairs and Maintenance Services (430)	\$734	\$989	\$796	\$0	-100%	-100%
Stipends (131)	\$0	\$0	\$1,800	\$0	N/A	-100%
Student Academic Achievement Total	\$5,200,747	\$5,067,085	\$5,262,909	\$5,203,229	0%	-1%
Student Instructional Support						
Certified Salaries (110)	\$317,501	\$343,873	\$384,584	\$325,562	1%	-15%
Noncertified Salaries (120)	\$132,323	\$144,174	\$147,096	\$139,631	1%	-5%
Group Health Insurance (222)	\$59,271	\$51,961	\$50,849	\$54,419	-2%	7%
Teacher Retirement Fund, After 7-1-95 (216)	\$19,690	\$28,454	\$37,936	\$32,485	13%	-14%
Social Security-Certified Employee Retirement (212)	\$24,075	\$25,909	\$29,021	\$24,388	0%	-16%
Public Employees Retirement Fund (214)	\$6,902	\$11,663	\$16,318	\$14,665	21%	-10%
Operational Supplies (611)	\$7,242	\$9,059	\$9,624	\$13,700	17%	42%
Social Security-Noncertified Employee Retirement (211)	\$9,900	\$10,937	\$11,218	\$10,484	1%	-7%
Other Employee Benefits (241 to 290)	\$9,366	\$8,973	\$10,241	\$8,012	-4%	-22%
Workers Compensation Insurance (225)	\$3,050	\$3,921	\$3,436	\$2,847	-2%	-17%
Travel (580)	\$1,273	\$3,099	\$1,176	\$2,475	18%	110%
Pre-2008 object code - temporary salaries (header) (130)	\$1,788	\$2,655	\$3,142	\$1,892	1%	-40%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,359	\$1,475	\$1,624	\$1,356	0%	-17%
Group Life Insurance (221)	\$979	\$908	\$1,025	\$1,028	1%	0%
Official Bond Premiums (525)	\$800	\$800	\$600	\$800	0%	33%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,197	\$2,528	\$3,141	\$531	-30%	-83%
Stipends (131)	\$0	\$0	\$1,052	\$423	N/A	-60%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$0	\$375	N/A	N/A
Equipment (730)	\$513	\$1,577	\$0	\$198	-21%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$171	\$0	\$136	\$127	-7%	-7%
Severance/Early Retirement Pay (213)	\$0	\$0	\$15,125	\$0	N/A	-100%
Student Instructional Support Total	\$598,402	\$651,965	\$727,346	\$635,397	2%	-13%
Overhead and Operational						
Noncertified Salaries (120)	\$813,455	\$779,356	\$790,920	\$837,560	1%	6%
Other Public or Private Utility Services (419)	\$187,343	\$194,092	\$208,768	\$174,451	-2%	-16%
Group Health Insurance (222)	\$155,918	\$178,387	\$139,272	\$154,444	0%	11%

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Certified Salaries (110)	\$93,724	\$94,724	\$95,744	\$119,585	6%	25%
Operational Supplies (611)	\$93,067	\$97,242	\$109,314	\$95,271	1%	-13%
Gasoline and Lubricants (613)	\$92,542	\$90,722	\$92,929	\$87,864	-1%	-5%
Public Employees Retirement Fund (214)	\$43,136	\$60,948	\$89,976	\$84,448	18%	-6%
Social Security-Noncertified Employee Retirement (211)	\$59,655	\$59,984	\$60,061	\$66,834	3%	11%
Improvements Other Than Buildings (715)	\$43	\$60,411	\$64,390	\$66,703	> 500%	4%
Purchased Property Services; Repairs and Maintenance Services (430)	\$45,695	\$77,411	\$55,391	\$53,657	4%	-3%
Pre-2008 object code - temporary salaries (header) (130)	\$19,280	\$33,241	\$22,474	\$52,047	28%	132%
Light and Power - Other than Heating and Cooling (625)	\$11,100	\$12,017	\$23,885	\$51,643	47%	116%
Telephone (531)	\$19,691	\$31,597	\$37,559	\$47,336	25%	26%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$74,502	\$19,790	\$21,881	\$22,697	-26%	4%
Heating and Cooling for Buildings - Gas (622)	\$3,731	\$5,028	\$9,169	\$16,547	45%	80%
Dues and Fees (810)	\$24,618	\$16,119	\$22,039	\$16,003	-10%	-27%
Travel (580)	\$4,177	\$3,771	\$10,347	\$15,020	38%	45%
Other Employee Benefits (241 to 290)	\$2,334	\$2,733	\$2,794	\$14,558	58%	421%
Utility Services Removal of Refuse and Garbage (412)	\$14,997	\$13,051	\$14,636	\$13,645	-2%	-7%
Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$11,153	N/A	N/A
Workers Compensation Insurance (225)	\$9,216	\$9,333	\$9,640	\$10,793	4%	12%
Purchased Property Services; Rentals (440)	\$23,781	\$16,891	\$14,781	\$10,184	-19%	-31%
Board Members Compensation (115)	\$9,500	\$8,333	\$10,000	\$10,000	1%	0%
Social Security-Certified Employee Retirement (212)	\$7,524	\$7,335	\$7,406	\$9,912	7%	34%
Other Purchased Professional and Technical Services (319)	\$498	\$1,007	\$230	\$7,658	98%	> 500%
Computer Hardware (741)	\$7,036	\$5,000	\$145	\$5,844	-5%	> 500%
Food Purchases (614)	\$0	\$0	\$0	\$5,530	N/A	N/A
Utility Services Water and Sewage (411)	\$4,051	\$6,575	\$2,921	\$5,214	7%	79%
Purchased Services; Student Transportation Services (510)	\$7,000	\$7,178	\$5,775	\$5,122	-8%	-11%
Tires and Repairs (612)	\$11,002	\$11,391	\$13,966	\$4,742	-19%	-66%
Bank Service Charges (871)	\$0	\$491	\$1,362	\$3,664	N/A	169%
Advertising (540)	\$1,994	\$1,554	\$2,051	\$3,619	16%	76%
Overtime Salaries (140)	\$1,911	\$2,145	\$2,851	\$3,103	13%	9%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,225	\$3,146	\$3,576	\$3,034	8%	-15%
Other General Supplies (615, 660 to 689)	\$1,332	\$2,744	\$2,268	\$2,906	22%	28%
Purchased Professional and Technical Board of Education Services (318)	\$5,862	\$4,950	\$2,340	\$2,790	-17%	19%
Official Bond Premiums (525)	\$2,650	\$2,650	\$2,850	\$2,650	0%	-7%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,482	\$2,192	\$2,190	\$2,544	1%	16%
Postage and Postage Machine Rental (532)	\$6,503	\$5,137	\$5,542	\$2,173	-24%	-61%

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Stipends (131)	\$0	\$1,000	\$2,000	\$2,000	N/A	0%
Group Life Insurance (221)	\$2,071	\$1,830	\$1,841	\$1,955	-1%	6%
Teacher Retirement Fund, After 7-1-95 (216)	\$6	\$26	\$17	\$1,536	306%	> 500%
Equipment (730)	-\$7,041	\$3,456	\$1,802	\$840	N/A	-53%
Purchased Professional and Technical Staff Services (314)	\$300	\$600	\$600	\$600	19%	0%
Other Purchased Services (593)	\$0	\$0	\$0	\$165	N/A	N/A
Purchased Property Services; Cleaning Services (420)	\$253	\$0	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$4,829	\$2,216	\$0	\$0	-100%	N/A
Vehicles (731)	\$0	\$75,132	\$165,236	\$0	N/A	-100%
Overhead and Operational Total	\$1,863,989	\$2,012,937	\$2,132,937	\$2,110,042	3%	-1%
Nonoperational						
Redemption of Principal (831)	\$338,099	\$350,585	\$363,665	\$377,214	3%	4%
Interest on Bonds or Notes (832)	\$315,901	\$303,415	\$290,335	\$276,786	-3%	-5%
Purchased Property Services; Construction Services (450)	\$213,385	\$208,378	\$231,986	\$229,412	2%	-1%
Certified Salaries (110)	\$79,938	\$69,008	\$84,563	\$83,396	1%	-1%
Equipment (730)	\$10,844	\$20,134	\$33,230	\$49,933	46%	50%
Computer Hardware (741)	\$7,309	\$11,647	-\$665	\$32,491	45%	N/A
Noncertified Salaries (120)	\$27,192	\$26,853	\$32,817	\$27,130	0%	-17%
Investments (920)	\$10,400	\$13,000	\$7,000	\$13,150	6%	88%
Operational Supplies (611)	\$9,481	\$8,543	\$7,419	\$9,525	0%	28%
Social Security-Certified Employee Retirement (212)	\$6,007	\$5,279	\$6,217	\$6,380	2%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,876	\$3,778	\$5,893	\$5,604	18%	-5%
Awards (875)	\$800	\$0	\$3,400	\$5,150	59%	51%
Pre-2008 object code - temporary salaries (header) (130)	\$4,772	\$5,935	\$0	\$3,670	-6%	N/A
Social Security-Noncertified Employee Retirement (211)	\$2,052	\$1,975	\$2,459	\$2,004	-1%	-19%
Public Employees Retirement Fund (214)	\$433	\$426	\$1,817	\$1,266	31%	-30%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$876	\$881	\$1,198	\$889	0%	-26%
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$0	\$417	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$2,200	\$2,423	\$2,095	\$256	-42%	-88%
Postage and Postage Machine Rental (532)	\$0	\$0	\$0	\$200	N/A	N/A
Nonoperational Total	\$1,032,564	\$1,032,259	\$1,073,429	\$1,124,874	2%	5%
Grand Total	\$8,695,702	\$8,764,246	\$9,196,620	\$9,073,542	1%	-1%